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Attorneys for John T. Kendall, Trustee

UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF CALIFORNIA

In re

OPSYS U.S. CORPORATION,

Debtor.

Case No. 03-42660 T7
Chapter 7

STIPULATION RE: ALLOWANCE OF
CLAIM

IT IS HEREBY STIPULATED by and between John T. Kendall, Chapter 7 Trustee of the
bankruptcy estate of Opsys U.S. Corporation ("Trustee") and Creditor IOS Capital, Inc. ("IOS") by and
between their respective attorneys of record as follows:

1. The Parties agree that Claim No. 42 filed on July 29, 2003 on behalf of IOS in
the amount of \$17,412.00, which was filed as a partially unsecured and partially secured claim, shall
replace Claim No. 2 filed on July 11, 2003 by IOS.

IT IS FURTHER STIPULATED AND AGREED BETWEEN THE PARTIES that Claim
No. 42 shall be fully allowed as a general unsecured claim in the Opsys U.S. Corporation case.

Stipulation Re: Allowance of Claim

1 Dated: April 12, 2006

KORNFIELD, PAUL & NYBERG, P.C.

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By: Eric A. Nyberg /s/

(Bar No. 131105)

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Attorneys for John T. Kendall, Trustee

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Dated: April , 2006

HEMAR, ROUSSO & HEALD, LLP

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By: Jordan D. Cook /s/

(Bar No. 3553-20030989)

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Attorneys for Creditor IOS Capital, Inc.

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